

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 494 - SB 469**

February 18, 2011

**SUMMARY OF BILL:** Exempts active duty military service members who are stationed on temporary duty assignment for less than 180 days from paying sales and use tax on motor vehicles.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumption:

- According to the Department of Revenue, this bill restates the Department's interpretation and administration of current law. As a result, sales and use tax collections will not be affected.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

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